

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN, INC., *et al.*,

Debtors.

GEORGE MILLER, Chapter 7 Trustee of the
bankruptcy estates of Akorn Holding
Company LLC, *et al.*

Plaintiff,

vs.

MCKESSON CORPORATION,
MCKESSON SPECIALTY CARE
DISTRIBUTION LLC, MCKESSON
MEDICAL-SURGICAL, INC.

Defendants.

Chapter 11

Case No. 20-11177 (KBO)

(Jointly Administered)

Adv. Proc. No. 24-50042 (KBO)

Related Adv. D.I. 19, 20, 28

**DECLARATION OF MICHAEL GOTTSCHALL IN SUPPORT OF MCKESSON'S
OPPOSITION TO PLAINTIFF'S MOTION TO COMPEL**

I, Michael Gottschall, declare as follows:

1. I am currently employed at McKesson Corporation as a Senior Manager of McKesson's eDiscovery program. I provide direction and oversight of McKesson's eDiscovery team and collaborate with internal technical teams that support eDiscovery across McKesson Corporation and related business units (collectively, "McKesson"). I am competent to testify and have personal knowledge of the facts below.

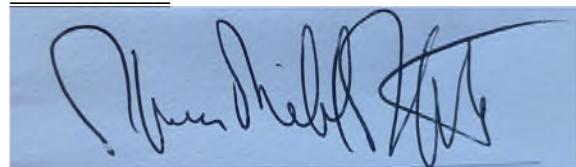
2. The burden for McKesson to produce all communications concerning any product supplied by the Debtors to one of the McKesson entities since 2020 would be tremendous. The magnitude of transactions between McKesson and Debtors is huge. For instance, for just the seven

month period from February, 2022 through August, 2022, there were 79,446 individual sales transactions between McKesson and Debtors, corresponding to sales of \$270 million. The number of communications related to all the products purchased by McKesson would be enormous.

3. To test the burden, we engaged in a very simple analysis of just nine custodians to evaluate the size of responsive communications. These nine individuals collectively had over 122 gigabytes of data. The cost for McKesson to process and host this large quantity of data would be substantial, and the costs to review the documents would be much greater. I understand that Akorn has not agreed to limit the custodians to the nine identified, and the quantity of communications and the corresponding burden would increase significantly if this number were increased.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge.

DATED: October 17, 2024

A handwritten signature in black ink on a blue background. The signature appears to read "Michael Gottschall".

Michael Gottschall